

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

Case No. 23-cv-10806
Hon. Matthew F. Leitman

v.

UNITED TAX TEAM, INC., et al.,

Defendants.

/

**JUDGMENT OF PERMANENT INJUNCTION AGAINST
DEFENDANTS ALICIA BISHOP AND TENISHA GREEN**

The United States of America has moved, pursuant to Rule 55 of the Federal Rules of Civil Procedure, for an entry of judgment by default as to Defendants Alicia Bishop and Tenisha Green. For the reasons stated in the United States' Motion for Entry of Judgment by Default, the Court enters default judgment against Alicia Bishop and Tenisha Green, finding and ordering as follows.

The Court finds that Alicia Bishop and Tenisha Green each continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695. The Court further finds that an injunction merely prohibiting the conduct subject to penalty would be insufficient to prevent Bishop and Green from interfering with the proper administration of the tax laws, and pursuant to 26 U.S.C. § 7407, each of those Defendants should be permanently enjoined from directly or indirectly acting

as a federal tax return preparer. The Court also finds that each of those Defendants has interfered with the enforcement of the internal revenue laws and that injunctive relief pursuant to 26 U.S.C. § 7402(a) is appropriate to prevent the recurrence of further such conduct.

Pursuant to 26 U.S.C. §§ 7402(a) and 7407, the Court **ORDERS** the following injunctive relief against Defendants Alicia Bishop and Tenisha Green:

1. Defendants Alicia Bishop and Tenisha Green are permanently enjoined, individually and through all agents, servants, employees, and attorneys, and anyone in concert or participation with any of them, from directly or indirectly:
 - a. Preparing or assisting in the preparation or filing, or directing the preparation, of federal tax returns, amended returns, and other related documents and forms for anyone other than themselves;
 - b. Advising, counseling, or instructing anyone about the preparation of a federal tax return;
 - c. Owning, managing, controlling, working for, assisting or volunteering for an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;

- d. Working or volunteering for a division of an entity in which that division is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;
- e. Advertising tax return preparation services through any medium, including print, online, and social media;
- f. Maintaining, assigning, transferring, holding, using, obtaining, or renewing a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- g. Representing any person in connection with any matter before the IRS;
- h. Employing any person to work as a federal tax return preparer to prepare returns for someone other than themselves;
- i. Providing office space, equipment, or services for, or in any other way facilitating, the work of any person or entity that is in the business of preparing or filing federal tax documents or forms for others or representing persons before the IRS;
- j. Referring any person to a tax preparation firm or a tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer;

- k. Selling, providing access, or otherwise transferring to any person some or all of the proprietary assets of Defendants generated by their tax return preparation activities, including but not limited to customer lists; and,
 - l. Engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701 or engaging in any other conduct that substantially interferes with the administration and enforcement of the internal revenue laws.
- 2. Defendants Alicia Bishop and Tenisha Green shall prominently post at all physical locations where the respective Defendant conducted any type of tax return business, at their own expense and within 30 days of this order, a copy of this order of permanent injunction, as well as a sign (with dimensions of at least 12 by 24 inches) saying as follows: “Alicia Bishop and Tenisha Green will no longer be serving as federal tax return preparers, per Court order.”
- 3. Defendants Alicia Bishop and Tenisha Green, each shall prominently post an electronic copy of this permanent injunction on any website or social media site or social media profile that the respective Defendant maintains or creates over the next five years, so long as that profile was or is used to advertise tax preparation services.

4. Defendants Alicia Bishop and Tenisha Green each shall produce to counsel for the United States, within 30 days of this order, a list that identifies by name, Social Security number, address, email address, and telephone number and tax period(s) all persons for whom the respective Defendant prepared federal tax returns or claims for a refund, for tax years beginning with 2016 and continuing through the date of this order.
5. Defendants Alicia Bishop and Tenisha Green, each, within 30 days of receiving this order, must contact by email, if an email address is known or otherwise by U.S. mail, all persons for whom the respective Defendant has prepared federal tax returns, amended tax returns, or claims for refund since January 1, 2016, as well as all employees or independent contractors each Defendant has hired since January 1, 2016, by sending each of them a cover letter provided by the Department of Justice, and a copy of this order of permanent injunction, and a copy of the amended complaint setting forth the allegations as to how Defendants fraudulently prepared federal tax returns, with no other text, enclosures, or attachments unless approved in writing by the Department of Justice.

6. Defendants Alicia Bishop and Tenisha Green, each, within 45 days of receiving this order, shall file a declaration, signed under penalty of perjury, confirming that the respective Defendant has received a copy of this order and is in compliance with the terms described above in paragraphs 2 through 5 of this Judgment.

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over the Defendants Alicia Bishop and Tenisha Green and over this action to enforce this permanent injunction entered against them, and that the United States may conduct post-judgment discovery to ensure each of those Defendants' individual compliance with the permanent injunction as ordered above.

IT IS SO ORDERED AND ADJUDGED.

s/Matthew F. Leitman
MATTHEW F. LEITMAN
UNITED STATES DISTRICT JUDGE

Dated: March 28, 2025

I hereby certify that a copy of the foregoing document was served upon the parties and/or counsel of record on March 28, 2025, by electronic means and/or ordinary mail.

s/Holly A. Ryan
Case Manager